

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT TACOMA

UNITED STATES OF AMERICA,

Petitioner,

No. MC14-5009BHS/JRC

V.

ERIK SIGURDSON,

Respondent.

ORDER OF REFERENCE AND
DIRECTING RESPONDENT TO
SHOW CAUSE

Upon the Petition of the United States Attorney for the above-named district, and the Exhibits attached thereto, including the declaration of investigating Revenue Officer Laughlin, it is hereby ORDERED THAT:

1. The Petition herein is referred to United States Magistrate Judge **J. RICHARD CREATURA** pursuant to 28 U.S.C. § 636(b)(1). The Magistrate Judge shall review all pleadings, shall determine whether a hearing is required, shall schedule and preside over such hearing, and shall take such other actions as he/she deems necessary to accomplish the purposes of the Order. The Magistrate Judge shall thereafter submit his/her proposed Order, proposed Findings of Fact and

ORDER OF REFERENCE AND DIRECTING
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(.....)

UNITED STATES ATTORNEY
700 STEWART STREET, SUITE 5220
SEATTLE, WASHINGTON 98101
(206) 553-7970

1 Conclusions of Law, or such other documents as he/she deems appropriate. The originals thereof
2 shall be filed with the Clerk, and copies provided to all parties.

3 2. A copy of this Order, together with the Petition and Exhibits thereto, shall be
4 personally served upon the respondent (or left with a person of suitable age and discretion at the
5 respondent's residence) within three (3) weeks of the date of this Order. Within fourteen (14) days
6 thereafter, the petitioner shall file proof of service, or shall seek additional time to make such
7 service. If the petitioner fails to comply with this paragraph, this action shall be subject to dismissal
8 forthwith.

9 3. The respondent may file with the Court, not later than two (2) weeks after service of
10 this Order upon her a statement detailing any objections to enforcement of the Internal Revenue
11 Service summons. When factual issues are raised, the statement shall be accompanied by an
12 affidavit, giving the facts on which the objections are based. A copy of this statement and/or
13 affidavit shall be served on the United States Attorney.

14 4. If the Magistrate Judge finds from the statement of objections and any accompanying
15 affidavit that there are no questions of material fact and that the petitioner is entitled to enforcement
16 of the summons as a matter of law, he/she shall recommend entry of an Order Enforcing Summons
17 without scheduling a hearing. If the statement of objections and any affidavit are sufficient to raise
18 the possibility of a valid defense to the summons, the Magistrate Judge shall schedule a hearing to
19 consider the objections.

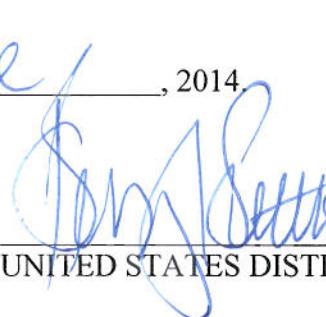
20 5. Failure to file a timely statement of objections will result in enforcement of the
21 summons without any further pleadings. Only those defenses asserted in the statement of objections
22 will be considered.

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1 6. The Clerk shall forward copies of the Order to the above-named Magistrate Judge and
2 the United States Attorney.

3 DATED this 3 day of June, 2014.

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6 
7 UNITED STATES DISTRICT JUDGE

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9 Presented by:
10 /s/ Christina N. Dimock
11 Christina N. Dimock, WSBA #40159
12 Assistant United States Attorney
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